

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

FILED  
IN CLERKS OFFICE  
2004 OCT 13 P 1:51

UNITED STATES OF AMERICA )  
Petitioner )  
V. )  
PETER S. FURTADO )  
Respondent )

U.S. DISTRICT COURT  
DISTRICT OF MASS.

M.B.D. No.

**04 MBD 10294**

**PETITION TO ENFORCE  
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael Sullivan, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).

2. David Malo is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.

3. The respondent, Peter S. Furtado, resides or is found at 303 Ocean Grove Avenue, Swansea, Massachusetts 02777 within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. Revenue Officer David Malo is conducting an investigation for the collection of the tax liability of Peter S. Furtado for the taxable period(s) ending on December 31, 1993, December 31, 1994 and December 31, 1995.

4. Section 6301 of the Internal Revenue Code of 1986, 26 U.S.C., authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.

5. On February 11, 2004, Revenue Officer David Malo issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Peter S. Furtado, directing him to appear before Revenue Officer David Malo at 166 Main Street, Brockton, MA 02301 on February 25, 2004 and to produce for examination (and give testimony relating to) documents and financial records for the period(s) January 1, 2003 to January 1, 2004.

A copy of the Summons is attached to this Petition as "Exhibit A". On February 11, 2004, Revenue Officer David Malo served the Summons on Peter S. Furtado by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. Revenue Officer David Malo signed a certification on the face of the copy of the summons served that it is a true and correct copy of the original.

6. Peter S. Furtado has failed and refuses to comply with the Summons.

7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Peter S. Furtado for examination by an officer of the Internal Revenue Service is necessary to complete a Collection Information Statement.

WHEREFORE, the petitioner prays that:

1. Peter S. Furtado be ordered to show cause, if any he has, why he should not obey the Summons;

2. Peter S. Furtado be ordered to obey the Summons at a time and place to be fixed by Revenue Officer David Malo or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and

3. The cost of this action to be awarded to the United States.

By their attorney,

MICHAEL J. SULLIVAN  
United States Attorney

By: 

Anton P. Giedt  
Assistant U.S. Attorney  
1 Courthouse Way - Suite 9200  
Boston, MA 02210  
(617) 748-3282



# Summons

In the matter of Peter S. Furtado, 303 Ocean Grove Avenue, Swansea, MA 02777Internal Revenue Service (Division): Small Business/Self EmployedIndustry/Area (name or number): Small Business/Self Employed Area: 05Periods 12/31/1993, 12/31/1995, 12/31/1994

## The Commissioner of Internal Revenue

To Peter S. FurtadoAt 303 Ocean Grove Avenue Swansea, MA. 02777

You are hereby summoned and required to appear before David Malo, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for January 1, 2003 to January 1, 2004 (specify current year and the preceding year), regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

166 Main Street, Brockton, MA 02301 508-895-8837

Place and time for appearance at: 166 Main Street, Brockton, MA 02301



Department of the Treasury

Internal Revenue Service

www.irs.gov

Form 2039(Rev. 12-2001)

Catalog Number 21405J

on the 25th day of February, 2004 at 8:30 o'clock A m.Issued under authority of the Internal Revenue Code this 11<sup>th</sup> day of February, 2004

Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title

Original -- to be kept by IRS